STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES	DOCKET NO. 26-05-10 November 16, 2026

ALLCO FINANCE LIMITED INC.'S COMMENTS ON EVERSOURCE'S "ADDITIONAL INFORMATION IN SUPPORT OF OBJECTIONS TO MOTION NOS. 084 & 099"

What was the Company's response to the Authority's order of November 2, 2026? Re-argue, ask for permission to not answer the question, and conjure up a unique definition of "Answered" so as to not have to answer a question, and raise entirely new objections that Allco never had the opportunity to respond to. Allco Finance Limited Inc. ("Allco") respectfully provides the following comments to the November 12, 2026 filing by The Connecticut Light and Power Company d/b/a Eversource Energy ("Eversource" or the "Company") styled "Additional Information in Support of Objections to Motion Nos. 084 & 099" (the "November 12 Filing").

The Authority's November 3, 2026 correspondence directed the Company to supply a table; the Company used the occasion to re-argue, for the fourth time in this docket, that Section 3(d) of the parties' 2021 Settlement Agreement makes a petition for declaratory ruling "the one agreed upon method" for resolving Allco's interconnection disputes, and to propose that it answer the Authority's discovery rulings with "anonymized, non-Allco" substitutes. Because the November 12 Allco's comments address those two points and, in Part IV and Appendix A, the Company's characterization of its responses in the misleading "Answered" column of Table 1.

I. THE SETTLEMENT AGREEMENT DOES NOT, AND COULD NOT, MAKE A PETITION FOR DECLARATORY RULING THE EXCLUSIVE FORUM FOR ALLCO'S INTERCONNECTION DISPUTES.

Eversource's position reduces to a single clause. Section 3(d) of the 2021 Settlement Agreement provides that interconnection disputes "will follow the dispute resolution process in such Distribution Interconnection Agreement which shall be resolution by the Authority pursuant to a petition for declaratory ruling," and that a party dissatisfied with "such a declaratory ruling" may appeal under General Statutes § 4-183. Settlement Agreement § 3(d), at 4–5 & n.2. From the words "shall be resolution by the Authority," Eversource concludes that "there is but one agreed upon method to resolve Allco's overheads and interconnection-related disputes."

November 12 Filing at 2. The conclusion fails for five independent reasons, each of which are resolved on settled law without construing a word of the contract against either party.

A. The Authority has already decided this question — against Eversource — in a docket Eversource itself opened.

Eversource omits what happened when the method it now calls exclusive was actually used. On March 7, 2025, Eversource and Allco jointly petitioned the Authority for a declaratory ruling on a settlement of these very disputes — force majeure, the PURPA contracts, the SCEF projects and the interconnection matters that travel with them. Docket No. 25-03-12, Petition for Declaratory Ruling of The Connecticut Light and Power Company d/b/a Eversource Energy and the Allco Affiliates to Resolve Contract Disputes. On April 30, 2025, the Authority closed the docket for want of jurisdiction. It held that "a contract dispute is not eligible as a 'specified circumstance' for a declaratory ruling," that "PURA lacks jurisdiction to take any of the actions proscribed under General Statutes § 4-176(e)," and that in the earlier Allco–United Illuminating docket it had found "no statutory authority to review private settlements." Docket No. 25-03-12, Closing Letter (Apr. 30, 2025) at 1–3 (citing *Kleen Energy Systems, LLC v. Commissioner of Energy & Environmental Protection*, 319 Conn. 367 (2015), for the holding "that the Authority did not have subject matter jurisdiction to issue a declaratory ruling to resolve a contract dispute where the resolution did not require the Authority to construe or apply a specific statutory provision").

That is the forum Eversource now tells the Authority is the only one Allco may use. Eversource co-signed the petition, received the ruling, and did not appeal it. A party that has been told by this Authority that the declaratory-ruling door is closed to its contract disputes cannot, eighteen months later, insist that its counterparty is confined to walking through it. The Authority need not take Allco's word for what Section 3(d) can and cannot accomplish; it need only take its own.

B. Private parties cannot confer declaratory-ruling jurisdiction on the Authority by contract, and a ruling issued without jurisdiction is a nullity.

The 25-03-12 ruling followed settled law. "Administrative agencies are tribunals of limited jurisdiction and their jurisdiction is dependent entirely [on] the validity of statutes vesting them with power and they cannot confer jurisdiction [on] themselves," and "[a] subject matter jurisdictional defect may not be waived . . . [or jurisdiction] conferred by the parties, explicitly or

implicitly." *Kleen Energy*, 319 Conn. at 380–81 (quoting *Wheelabrator Lisbon, Inc. v. Dept. of Public Utility Control*, 283 Conn. 672, 685 (2007)). The Supreme Court addressed Eversource's precise argument — that a contract clause routing disputes to the Authority supplies jurisdiction — and called it "highly doubtful that the parties could confer jurisdiction on the department or the authority to render a declaratory ruling pursuant to § 4-176 by agreement if the department would otherwise lack such jurisdiction." *Id.* at 386 n.18. It then applied the rule to conduct as well as contract: even if Kleen Energy's participation in the agency's proceedings "would have constituted a waiver of its right to arbitrate . . . if the authority had had jurisdiction," that "conduct could not confer jurisdiction on the authority that it otherwise would lack." *Id*. at 393. The Authority's jurisdiction under § 4-176 exists where a dispute "require[s] the department to construe and apply the statutes that it was charged with implementing," *id*. at 386 n.18, not where private parties would find it convenient. *See also Vistra Corp. v. Public Utilities Regulatory Authority*, 354 Conn. 658, 681–82 (2026) (distinguishing but reaffirming *Kleen Energy*).

The consequence of proceeding without jurisdiction is not a ruling that stands unless someone objects. It is no ruling at all. In *Kleen Energy* the Court held that its decision "effectively nullifies the authority's decision in the combined proceeding and its declaratory ruling," 319 Conn. at 394, after the agency had conducted a full proceeding, issued a declaratory ruling, and defended it through two administrative appeals. So the "one agreed upon method" Eversource describes would produce, at best, a ruling that either party could set aside on appeal for want of jurisdiction, after years of proceedings — which is to say, no resolution. A dispute-resolution clause that can yield only a void result resolves nothing, and a party cannot be held to it.

The Superior Court has already applied *Kleen Energy* to the materially identical clause in these parties' earlier contracts, and to a clause stronger than Section 3(d). Section 17.3 of the LREC/ZREC contract made the Authority "the sole arbiter" of disputes under the contract and waived the parties' "right to bring disputes or issues to any other forum except as provided in the Uniform Administrative Procedures Act." The court held that "[w]hile the agreement might ordinarily be enforceable between the parties, it can't empower PURA to resolve these ordinary breach of contract claims for damages and other relief," because under *Kleen Energy* "the parties

to a contract can't give an administrative agency the power to hear their disputes — only the General Statutes can." *Windham Solar LLC v. Connecticut Light & Power Co*., 2019 Conn. Super. LEXIS 153, at *10–11 (Conn. Super. Ct. Jan. 25, 2019). If a "sole arbiter" clause with an express waiver of every other forum could not confer jurisdiction, the words "shall be resolution by the Authority" cannot either.

The Settlement Agreement itself concedes the point in the subsection immediately preceding the one Eversource quotes. Section 3(c) opens with the words "Despite the Superior Court's conclusion that the court (not the Authority) has subject matter jurisdiction over the Windham Affiliates' LREC/ZREC Contract Claims." Settlement Agreement § 3(c), at 4. Eversource drafted and signed, in 2021, an agreement reciting the *Windham Solar* holding that the courts, not this Authority, have jurisdiction over the parties' contract claims. It cannot now read the next subsection as having quietly reversed what the Supreme Court and the Superior Court had held and the Agreement itself acknowledged.

C. To the extent Section 3(d) purports to direct how the Authority will exercise its statutory functions, it is a nullity.

Section 3(d) does not merely say where the parties will go; it says what the Authority will do when they get there — the dispute "shall be resolution by the Authority pursuant to a petition for declaratory ruling." No contract between a utility and its customer can make that promise. The Authority's declaratory-ruling power is defined and bounded by General Statutes § 4-176(a): "Any person may petition an agency . . . for a declaratory ruling as to the validity of any regulation, or the applicability to specified circumstances of a provision of the general statutes, a regulation, or a final decision on a matter within the jurisdiction of the agency." *Kleen Energy*, 319 Conn. at 381–82 (quoting the statute). Whether a petition presents such a question is for the Authority to decide under § 4-176(e), which gives it, among its options, the choice to "decide not to issue a declaratory ruling, stating the reasons for its action." General Statutes § 4-176(e)(5). That is exactly the option the Authority exercised on April 30, 2025, and it is an option no private agreement can take away. A contract term that purports to require a public agency to exercise a discretionary statutory power in a particular way, on a subject the agency has determined lies outside that power, is ***void*** as against the statute; the parties could as easily have agreed that the Authority "shall" grant a rate increase. Nor does it matter that the Office of the Attorney General signed the Settlement Agreement on the Authority's behalf, as a defendant

settling the Windham lawsuits. An agency "cannot confer jurisdiction [on] [itself]," *Kleen Energy*, 319 Conn. at 380–81, and a litigation settlement signed for the Authority as a party to four lawsuits is not a grant of regulatory jurisdiction by the General Assembly; nothing in § 4-176 or in Title 16 lets the parties to a settlement, the Authority among them, enlarge the agency's statutory docket by private instrument.

Nor does the Authority's approval of the Settlement Agreement change the analysis. *Kleen Energy* rejected the argument that the Authority may issue a declaratory ruling on any dispute arising under a contract it has approved, holding that the approval of the form contract there was not a "final decision" that could be applied to "specified circumstances" under § 4-176(a), and that even a contested-case approval supplies jurisdiction only when the ruling actually applies that decision, or a statute the agency administers, to the dispute. 319 Conn. at 382–85, 387–88. The Authority's approval of the 2021 Settlement Agreement authorized Eversource to perform it and to recover its costs, Settlement Agreement § 4(a), at 5; it did not, and could not, constitute an advance adjudication of every interconnection dispute that might later arise under a Distribution Interconnection Agreement.

D. Section 3(d)'s own appeal mechanism confirms that it cannot operate as written.

Section 3(d) and its footnote 2 contemplate that the losing party will "file an administrative appeal to the Superior Court pursuant to Connecticut General Statute Section 4-183," because "an agency's declaratory ruling is appealable to the Superior Court . . . . See Conn. Gen. Stat. § 4-166(5)(B)." Settlement Agreement § 3(d), at 5 & n.2. Section 4-183 permits an appeal only by a person "aggrieved by a final decision," and § 4-166(5) defines a "final decision" as "(A) the agency determination in a contested case, (B) a declaratory ruling issued by an agency pursuant to section 4-176, or (C) an agency decision made after reconsideration." *Kleen Energy*, 319 Conn. at 382 (quoting § 4-166(5)). A ruling on a question that § 4-176(a) does not reach is not "a declaratory ruling issued by an agency pursuant to section 4-176"; it is the ruling *Kleen Energy* nullified. And when the Authority properly declines to rule — as it did in Docket No. 25-03-12 — there is no "final decision" to appeal under § 4-183 at all; the petitioner's remedy, if any, lies in an original action for declaratory judgment under § 4-175, which is a proceeding in the Superior Court, not before the Authority. Either way, the chain of events Section 3(d) describes — petition, ruling, § 4-183 appeal — cannot occur for a contract

dispute. A clause whose every step presupposes a jurisdiction the Authority does not have is not a clause the Authority can enforce; it is, as to the Authority, a nullity, and as between the parties it leaves them exactly where Section 3(c) says they are: in court.

E. Guidelines § 6.2.2 does not help Eversource.

Section 6.2.2 of the Authority's Guidelines for Generator Interconnection, which provides that "[t]he dispute resolution processes and time frames set forth in Section 6.2.1 may be modified by mutual written agreement of the Parties," as the hook by which Section 3(d) replaces the Guidelines' process with a mandatory petition for declaratory ruling does not help Eversource either. The argument fails at every step. *First*, Section 6.2.1 is a three-step private process — negotiation between senior management, non-binding mediation, and then, if those fail, "either Party may commence an action at the DPUC seeking resolution of such dispute." Guidelines § 6.2.1.1–6.2.1.3. The third step is permissive — "may commence" — and it describes an action before the Authority, not a petition for declaratory ruling, which is a creature of § 4-176 and not of the Guidelines. *Second*, Section 6.2.2 lets the parties modify "the dispute resolution processes and time frames" as between themselves; it does not and could not let them modify the Authority's jurisdiction, which is not a "process" or a "time frame" and is not the parties' to modify. A written agreement under § 6.2.2 can shorten the negotiation period or dispense with mediation; it cannot make the Authority competent to decide a question the General Statutes withhold from it. *Third*, and decisively, the Guidelines' own "action at the DPUC" step is subject to *Kleen Energy* in exactly the way Section 3(d) is: the Superior Court in *Windham Solar* held that a contractual commitment to bring disputes to the Authority "can't empower PURA to resolve these ordinary breach of contract claims." 2019 Conn. Super. LEXIS 153, at *10. A modification of a process that could not confer jurisdiction cannot confer jurisdiction either. The Distribution Interconnection Agreements themselves add nothing: Section 21.1 of the Company's standard agreement simply directs the parties to "follow the dispute resolution process set forth in the Guidelines." ICC-020, Attachment 1, § 21.1.

Read as the Guidelines and the General Statutes require, Section 3(d) means what the Authority said it means on November 3: it "provides a method by which a dispute arising from a distribution interconnection agreement can be resolved." November 3 Correspondence at 5. The parties agreed to negotiate and mediate under the Guidelines and, failing that, to bring to the

Authority the disputes the Authority can lawfully decide — those that require it to construe or apply a statute, regulation or final decision within its jurisdiction, such as the application of the Guidelines themselves to a particular interconnection. Disputes the Authority cannot lawfully decide — claims for breach of contract and damages, which the Authority has held are "not eligible as a 'specified circumstance' for a declaratory ruling" — remain where Section 3(c) acknowledges they belong. That reading gives effect to every word of Section 3(d) and to Section 3(c), the Guidelines, § 4-176 and *Kleen Energy*. Eversource's reading gives effect to seven words and nullifies the rest.

F. Eversource tells each forum that the dispute belongs in another.

The Authority should also see the November 12 Filing for what it is in the wider picture. In this docket Eversource says Allco's interconnection disputes may be resolved only by a petition for declaratory ruling to the Authority. In Docket No. 25-03-12 it joined a petition for declaratory ruling and accepted, without appeal, the Authority's ruling that it lacks jurisdiction to resolve those disputes. In its own discovery responses in this docket it has told the Authority that "PURA does not have subject matter jurisdiction over claims alleging a breach of the Interconnection Agreement." Response to ALLCO-182. In the United States District Court for the District of Connecticut, where Allco's claims are now pending, Eversource has moved to dismiss on the ground that the disputes belong before this Authority, while conceding in the same brief that the power purchase agreements "do not include clauses mandating dispute resolution before PURA." *Allco Finance Limited Inc. v. Connecticut Light & Power Co*., No. 3:26-cv-01277 (KAD) (D. Conn.), ECF No. 45-1 at 23 n.18. And in its October 20, 2026 response to Motion No. 084 in this docket, Eversource told the Authority that these disputes "should be adjudicated by PURA, but not in the Company's rate case proceeding, and certainly not in a different forum, such as federal district court." Response to Motion No. 084 (Oct. 20, 2026) at 5. Not in this docket; not in a declaratory ruling, because the Authority has none to give; not, by the Company's own admission in ALLCO-182, anywhere at the Authority for a breach of the interconnection agreement; and not in federal court. A position that leaves a counterparty no forum at all is not a dispute-resolution clause. It is a strategy, and the Authority has already declined to lend its process to it: "[p]otential harm to Eversource's position in federal court is not a cognizable basis for excluding otherwise admissible evidence." Ruling on Motion Nos. 84 and 99 (Nov. 2, 2026) at 5.

G. Even if the Authority had jurisdiction, Section 3(d) would not confine Allco to a petition for declaratory ruling.

The Authority need not reach the point, but if it did, Section 3(d) would still not do what Eversource says. A forum clause is exclusive only if it says so: "an agreement conferring jurisdiction in one forum will not be interpreted as excluding jurisdiction elsewhere unless it contains specific language of exclusion." *John Boutari & Son, Wines & Spirits, S.A. v. Attiki Importers & Distributors Inc.*, 22 F.3d 51, 53 (2d Cir. 1994); *see Reiner, Reiner & Bendett, P.C. v. Cadle Co.*, 278 Conn. 92, 101–03 (2006) (forum clauses enforced where reasonable but do not oust jurisdiction). Section 3(d) contains no language of exclusion — no "sole," no "exclusive," no waiver of other forums. Its operative promise is that covered disputes "will follow the dispute resolution process in such Distribution Interconnection Agreement," and that process, Guidelines § 6.2.1, is permissive at the step that matters: "either Party may commence an action at the DPUC." The same parties wrote exclusive language where they meant it — § 17.3 of the LREC/ZREC General Terms makes the Authority "the sole arbiter" and provides that "[t]he Parties waive their right to bring disputes or issues to any other forum" — and omitted it from § 3(d). Section 3(c), the companion covenant, says LREC/ZREC claims "will first be submitted to the Authority," the vocabulary of exhaustion. Read as Connecticut law requires, as a whole and against its companion provisions, § 3(d) is an agreement to negotiate, mediate and the option to bring an "action" to the Authority for disputes *it can decide*. It is not a promise never to go anywhere else, and it says nothing at all about an intervenor's participation in a rate case.

II. ALLCO IS NOT LITIGATING ITS DISPUTE IN THIS DOCKET; IT IS EXAMINING THE COMPANY'S RATES.

Eversource's premise — that any interrogatory touching Allco's own interconnection experience "litigates" the parties' dispute — confuses the subject of a question with its purpose. The questions at issue in Motion Nos. 084 and 099 ask how much the Company has collected from interconnection customers in overheads and contributions in aid of construction, how those collections are recorded, whether and where they appear as offsets to rate base, cash working capital or the revenue requirement, how refunds owed are carried as liabilities, how long customer deposits are held and at what cost to the Company, and how long partially executed interconnection agreements wait for the Company's signature. *See* Table 1, ALLCO-002, -004, -005, -017, -018, -060, -101, -126, -127. Every one of those is a question about the Company's

cost of service and the reasonableness of its rates: a utility that recovers the same overheads once from interconnection customers and again from ratepayers, or that holds customers' deposits interest-free as working capital while asking ratepayers to compensate it for that capital at its weighted cost, is a utility whose revenue requirement is overstated. The Authority has already said that the Settlement Agreement "does not expressly or impliedly prohibit Allco from participating in dockets in which Allco is an intervenor, particularly where the docket relates to setting future rates for a utility." Ruling on Motion Nos. 84 and 99 at 5. Eversource now says it agrees. November 12 Filing at 2. Then there is nothing left of the Settlement Agreement objection, and the Authority should rule on the remaining objections — relevance, burden, privilege — on their own merits.

Allco's own projects are the natural subject of those questions for a reason that has nothing to do with the federal case: they are the only interconnection projects whose charges, loaders, final accountings and refund history Allco knows well enough to test. An intervenor is entitled to probe the Company's practices through the examples it can verify. That is not litigating a contract claim; it is cross-examination.

III. THE "ANONYMIZED, NON-ALLCO EXAMPLE" PROPOSAL SHOULD BE REJECTED.

Eversource asks that, if the Authority overrules any objection "to any interrogatory or subpart . . . that seeks information relevant to an Allco interconnection dispute," the Company be allowed to answer with "a fully-anonymized, non-Allco example." November 12 Filing at 3. The request should be denied for three reasons. *First*, it asks the Authority to let the Company choose which facts answer the Authority's question. A compelled interrogatory is answered with the information requested, not with a substitute of the respondent's selection; an "example" the Company picks will, by construction, be the example that best supports the Company. *Second*, the premise is wrong. Answering a question about Allco's own interconnection charges to Allco violates no term of the Settlement Agreement — the information is Allco's, there is nothing confidential about it as against Allco, and nothing in Section 3(d) restricts what the Company may say in response to discovery compelled by its regulator. The Settlement Agreement allocates rights between Eversource and the Windham Affiliates; nothing in it limits the discovery the Authority may order in a rate case under General Statutes § 4-177c, and the Authority has already so held. Ruling at 5. *Third*, the proposal is the same argument the Authority rejected on

November 3 in a new form: it would exclude relevant, non-privileged information because of where else it might be used. If the Company believes a particular answer is irrelevant or privileged, the Authority has told it what to do — "assert a recognized privilege[] or demonstrate that the information is irrelevant." Ruling on Motion Nos. 84 and 99 at 5. "Non-Allco example" is neither.

IV. THE "ANSWERED" COLUMN AND THE OBJECTIONS TABLE 1 RAISES FOR THE FIRST TIME.

The Authority directed the Company to list, for each interrogatory to which it "has posed an objection," the objection type and legal authority. Ruling at 6. ***Table 1 does something different.*** It adds an "Answered" column that characterizes 106 interrogatory subparts as answered "Fully," "Partially" or not at all, and it substitutes, for the objections the Company actually made when it served its responses — the federal case, the Settlement Agreement, "Allco-specific" — a new set: "Requires Creation of Analysis Not Readily Available," "Overly Burdensome," "Materiality," "Publicly Available" and "Unduly Repetitious." Of the 106 rows, 27 are marked "Fully," 19 "Partially" and 60 "No." Allco addresses the column and the new objections together, because the two are related: in nearly every row marked "Fully," what the Company calls a full answer is a statement that it does not track, cannot produce, or will not compute the information requested; and in nearly every row marked "No," the ground has changed since the response was served. Appendix A sets out Allco's position on each row. The points that follow apply across the table.

A. The new objections were not made when the responses were served and should not be entertained now.

The Company's responses to Sets One, Five, Six, Eight, Nine and Eleven objected on three grounds: that the information was sought for the federal case, that the Settlement Agreement barred it, and that it was "Allco-specific." Motion No. 84 at 2–6; Motion No. 99 at 2–4. The Authority has set the first two aside and has held that the third is not a recognized privilege. Ruling at 5 & n.6. Table 1 now asserts, for 36 subparts, that the request "[r]equires [c]reation of [a]nalysis [n]ot [r]eadily [a]vailable" and is "[o]verly [b]urdensome," and, for most of the rest, that the information is immaterial. Neither objection appears in the responses as served; the Company is not reporting objections it "has posed" but posing new ones after the motions were fully briefed and after the Authority told it what it had to show. A party that

answers an interrogatory "without waiving" one objection does not thereby reserve every other objection it might later think of. The Authority should hold the Company to the objections it made. If it reaches the new ones, they fail for the reasons below.

B. "Requires creation of analysis" is not a ground for refusing to answer, and the Company has not shown burden.

The Uniform Administrative Procedure Act does not recognize an objection that an interrogatory requires the respondent to compile information from its own records. The provisions the Company cites — General Statutes § 4-177c(a), which guarantees a party the opportunity to inspect and copy relevant materials and to present evidence and argument, and § 4-178(1), which directs the exclusion of "irrelevant, immaterial or unduly repetitious evidence" at hearing — say nothing about compilation, and the Authority has already held that the second is an evidentiary rule that does not limit discovery to what is admissible. Ruling at 5 & n.6 (quoting *Office of Consumer Counsel v. Dept. of Public Utility Control*, 44 Conn. Supp. 21, 26–27 (1994)). Every interrogatory a regulator serves on a utility asks it to compile something; the Company's responses to the Authority's own RRU interrogatories — the overhead-rate components in RRU-055 and RRU-079, the cash-flow narrative and attachment in RRU-137, the seven monthly trial-balance attachments to RRU-140 — are compilations the Company does not "maintain in the ordinary course of business." So are the ones it has chosen to make for Allco: the forty-seven-project DG capital schedule it produced as ALLCO-178, Attachment 1, and the general-ledger extract it produced as ALLCO-059-SP01, Attachment 1. So are the PowerClerk exports it produced to the Interconnection Customer Coalition within days of being asked (ICC-014, -015, -017). The Company compiles when it wants to. The question is whether the records exist, and on that the Company's own responses are unequivocal: interconnection applications and milestones are tracked in PowerClerk (ALLCO-154(a), (d)); charges are accumulated at the work-order level by cost element (ALLCO-102, Attachment 1); final accountings are performed in "multiple systems" (ALLCO-103); outside-counsel matters each carry a Legal Tracker number (ALLCO-155); customer advances sit in Accounts 252500 and 252010 (ALLCO-001; RRU-140). Running a report from a system the Company already uses is not the creation of analysis.

Nor has the Company shown burden. Not one of the 38 "overly burdensome" rows states the number of records, the hours, or the cost involved; each recites the same sentence that the

Company "is not able [to] create the requested analysis without manually" reviewing something. When Allco asked the Company to state the hours and cost of producing one such compilation (ALLCO-154(c)), it refused. A burden objection unsupported by any estimate of the burden is an assertion, not a showing, and the Authority told the parties on November 2 that assertions would not do. Where the Company genuinely cannot compile — and ALLCO-060(e) asked it to say so and to identify the system that holds the data, which it also refused — the remedy is to produce the native records and let Allco do the arithmetic, not to produce nothing.

C. The rows marked "Fully" are not fully answered.

Twenty-seven rows are marked "Fully." In most of them the Company's own "Additional Information" column shows the opposite. Five patterns account for nearly all of them.

"Does not track." The Company marks as fully answered interrogatories to which its answer was that it does not keep the information: the interval between a generator's execution of an interconnection agreement and the Company's countersignature (ALLCO-017), the overhead-attributable share of the CIAC tax gross-up (ALLCO-064), and interconnection complaints and disputes (ALLCO-113(a)–(d), by reference to ALLCO-182: "[o]utside of Eversource Legal, the Company does not track the requested information"). "We do not track it" is a complete answer only if the information cannot be derived from records the Company does keep. ALLCO-017 asked for the 2026 PowerClerk execution-date data the Company admits it "now" records; none has been produced. ALLCO-064 can be answered from the same ledger and work-order records that produced ALLCO-064, Attachment 1, whose "Gross-Up Refund" column is zero in every month from 2017 to 2025. ALLCO-113 asked for the disputes, not for a tracking system; the Company's Legal department, by its own account, handles them, and ALLCO-182 identified eight of them.

"Cannot be produced." ALLCO-132(a) asked for the monthly PowerClerk report that management reviews. The Company's answer — "[t]his is not a formal report, but an internal tool. The requested information cannot be produced" — is marked "Fully." A report that exists and is circulated monthly (ICC-010) can be produced; whether the Company calls it a report or a tool does not bear on whether it is a document.

"Refer to another response that does not answer." ALLCO-102(b) asked for each overhead policy from 2017 to the present; the Company produced its current policy and marks

the request full. ALLCO-108(b) asked where unpaid refund liabilities are reflected in the test year, rate year and balance sheet and whether they offset rate base; the Company refers to ALLCO-157(d), which says only that customer advances are not in the lead-lag study. ALLCO-110(a) asked for the written policy under which the Company refunds the percentage "CIAC fee" to Form 556 customers — a refund its own Final Accounting Reports describe — and the Company refers to ALLCO-064, which concerns the deductibility of refunds for tax purposes. ALLCO-122(b) and -132(b) asked for the authority for, and the adoption date of, the practice of withholding an executable interconnection agreement pending ISO-New England review; the Company refers to ALLCO-184, which says only that projects over 1 MW "may be subject to" ISO-NE planning procedures, and to "the relevant language in the PURA-approved Guidelines" without citing a section. ALLCO-122(d) asked whether the Guidelines authorize that practice; the Company refers to ALLCO-132, which refers to the Guidelines. ALLCO-149(d) asked what portion of the Keegan Werlin and Steptoe test-year billings related to this Application; the Company says it "reviewed the transactions" and that "no further adjustments were necessary," which is a conclusion, not the portion. ALLCO-152(b) asked for the method and loss study by which retail sales are converted to wholesale load; the answer that the Company "does not apply a static value" describes what the method is not. ALLCO-152(c) asked for two annual totals and the difference; the Company says the numbers are "in the record" and "cannot equal one another," and supplies neither total.

"We will supplement to clarify." ALLCO-133(b) and (c) are marked "Fully" in the same row in which the Company "proposes to provide a supplement . . . to clarify this response." A response that needs clarifying is not a full response, and the Company should be directed to serve the supplement by a date certain rather than "[s]ubject to PURA's ruling."

"All identifiable time" and "no such costs were included." ALLCO-150(d) asked for in-house Legal time charged to the federal case; the Company says it has provided "all identifiable time," having told Allco in the same response that its attorneys charge Allco work to the general CL&P regulatory time code and "do not typically distinguish" it. The identifiable time is therefore none, and the WorkForce records that would identify it (ALLCO-153) are withheld as "confidential." ALLCO-153(c), (d) and (f) are marked "Fully" on the strength of the Company's assurance that no non-regulated legal cost is in the rate year; the interrogatories asked for the

time records that would test the assurance, and a protective order is in place for exactly that purpose. Finally, ALLCO-142(e) and -143(e) asked the Company's cost-of-capital witness to perform the same return and credit-metric computation he performs in his testimony at four alternative returns on equity; the Company's refusal to do so on the ground that the results would be "unreliable and misleading" is marked "Fully." A refusal is not an answer, and the Authority, not the witness, decides what is misleading. The Company's own Attachment 3 to ALLCO-143 computes pre-tax return at each requested ROE; what is missing is the same computation with the cost of debt it concedes would change (ALLCO-143(c)).

D. The rows marked "Partially" with a supplement "subject to PURA's ruling."

In eight rows the Company states that, "[s]ubject to PURA's ruling on Motion Nos. 084 & 099," it "proposes to provide a supplement": ALLCO-018 (no variable compensation in overheads), ALLCO-104(c) (refund-authorization levels), ALLCO-108(c) (interest on Account 252500), ALLCO-121(a) (the PowerClerk status fields), ALLCO-128(e) (how estimates are derived), ALLCO-133(b)–(c), ALLCO-145(a)(v) (no board cost-of-capital presentation since 2022) and ALLCO-151(d) (corrected billing-determinant attachment). No ruling is needed for a party to supplement a response it concedes is incomplete, and nothing prevented the Company from serving these supplements on November 12 with Table 1. Allco asks that they be ordered served within five business days. Allco notes what the offered supplements will not reach: ALLCO-018 asked for each loader component and rate and the amounts charged to interconnection customers, not only whether incentive compensation is among them; ALLCO-121(a) asked whether each status field is time-stamped automatically or manually, which the "printout of the 140 different statuses" must answer field by field; and ALLCO-133(d) — the reconciliation of the $1.26 million of program-administration cost in the revenue requirement with the administration charges collected from interconnection customers — is left blank in Table 1's "Additional Information" column, as is ALLCO-102(d).

E. "Materiality" and the Allco-specific requests.

The Company's materiality objection is stated in identical words in 69 rows: the information "is not material to the Company's rate case application, nor is it relevant to determine whether a material fact in the Company's rate case application is more or less probable." That is a formula, not a showing, and it is directed mostly at the interrogatories

concerning the four Allco clusters and the two completed Windham and Abington interconnections (ALLCO-101, -104, -105, -107, -126, -127, -128(a)–(c), -132(c)–(d), -147(c)). Allco's Table 2 states, row by row, what each answer will show and the rate-case issue it bears on; Allco does not repeat that here. Three general points answer the objection. *First*, the Allco projects are the only interconnections in the record for which completed final accountings exist, and they are the Company's own documents: a December 2024 Final Accounting Report that computed refunds the ledger shows unpaid through 2025; a November 2020 statement by the Company's manager that actual overhead was "around $100,500 versus an original estimate of $253,876"; $115,428.30 of customer money credited to a maintenance-expense account. Those are not Allco's grievances. They are the only test, on this record, of whether the practices the Company applies to every interconnection customer — percentage loaders, estimate-based gross-ups, reconciliation years after in-service — do what the Company says they do, and whether the $17.7 million of customer-funded capital additions it reports (ALLCO-178, Attachment 1) is correctly stated in the rate base it asks the Authority to approve. *Second*, the Company has put the subject at issue itself: it proposes an interconnection performance metric (Exhibit CLP-CUSTOMER-1 at 34), seeks recovery of the interconnection customer-service function and of $47.6 million of SHARE investment, and reports customer advances as a source of working capital while showing no short-term debt (RRU-137). *Third*, where the Company's objection is that an interrogatory asks about Allco alone, the Authority has Allco's standing alternative request: order the answer as to all interconnection customers, which the Company has never accepted — the tell that "Allco-specific" was never the real objection.

The "names of specific Eversource personnel" rows (ALLCO-102(a), (c); -104; -105(a), (c), (d); -107(b); -110(c); -111) stand on a different footing and fail for a different reason. The Authority has held that the Company's stated reason for withholding names — that Allco might depose or sue the people identified — is not a cognizable basis. Ruling at 5. The names are the answer: who set each loader percentage, who approved the final accountings, and who decided not to pay the computed refunds are the witnesses to the prudence of the practices under review, and the Authority cannot evaluate a rate whose derivation the applicant will not attribute to anyone. The Company has not claimed privilege for any name.

F. "Publicly available" and "unduly repetitious."

The Company says the pending-application information sought in ALLCO-007 and ALLCO-120(b) is "publicly available" in its published queue and hosting-capacity map, and that ALLCO-120(b) is therefore also repetitious. The published queue lists active applications; it does not state how long each has been pending, the date of the Company's last action, or the reason the application remains pending, and the Company keeps no historical snapshots from which pendency could be reconstructed (BETP-015). The Company's own objection concedes the point: it says it cannot answer "without manually analyzing publicly available and PowerClerk information," which is to say the answer is in PowerClerk, not on the website. The remaining "repetitious" rows (ALLCO-110(a), (c); -133(d); -134(c); -149(d)) each point to a prior response that did not answer the question, as Appendix A shows row by row; a cross-reference to a non-answer is not a second answer.

G. Privilege (ALLCO-147(a)–(b)).

The only privilege asserted anywhere in Table 1 is for ALLCO-147(a) and (b), which ask the Company's basis for treating distributed-generation interconnection payments as outside the safe harbor of IRS Notice 2016-36 and whether it has evaluated the safe harbor. Allco does not seek counsel's memoranda. It seeks the position the Company has taken on its tax returns and in its books — it "generally deems distribution system interconnection payments to be taxable income" and charges a gross-up accordingly (ALLCO-064) — and the facts on which that treatment rests. A taxpayer's reporting position and the business facts behind it are not privileged because a lawyer was consulted about them, and the Company's fact witness can state what the Company did and why even if he cannot opine on the law. If the Company maintains the objection, it should be directed to produce a privilege log identifying the communications withheld, and to answer the factual portions of the interrogatory.

H. Relief.

Allco asks that the Authority (1) decline to entertain the objections raised for the first time in Table 1, or overrule them; (2) direct the Company to serve, within five business days, the eight supplements it has offered "subject to" the ruling; (3) order complete, data-inclusive answers, in native format where schedules are requested, to each row Appendix A marks "Compel," with the alternative, as to any interrogatory the Authority regards as Allco-specific, of

an answer as to all interconnection customers; (4) direct the Company, as to any compilation it maintains it cannot make, to produce the underlying native records and identify the system that holds them; (5) require a privilege log for ALLCO-147(a)–(b); and (6) grant Allco leave to supplement its prefiled testimony within ten days of receiving the compelled responses.

CONCLUSION

The 2021 Settlement Agreement does not confine Allco to a petition for declaratory ruling; the Authority has already ruled that it lacks jurisdiction to resolve these contract disputes by declaratory ruling; private parties cannot confer that jurisdiction by agreement; and the Agreement itself recites that the courts, not the Authority, have jurisdiction over the parties' contract claims. The Authority should hold that Section 3(d) of the Settlement Agreement is not a ground of objection in this docket, deny the Company's request to substitute "anonymized, non-Allco" information for the information requested, and rule on Motion Nos. 084 and 099 on the remaining objections, granting the relief set out in Part IV.H and Appendix A.

Respectfully submitted,
ALLCO FINANCE LIMITED INC.

/s/ Thomas Melone
Thomas Melone
Allco Finance Limited Inc.
777 West Putnam Avenue, Suite 300
Greenwich, CT 06830
Thomas.Melone@AllcoUS.com

CERTIFICATE OF SERVICE

I hereby certify that on November 16, 2026 a copy of the foregoing was filed with the Public Utilities Regulatory Authority and served electronically on all persons on the service list in this docket in accordance with R.C.S.A. § 16-1-15.

/s/ Thomas Melone
Thomas Melone

APPENDIX A
ALLCO'S RESPONSE TO TABLE 1, ROW BY ROW

"Co." is the Company's "Answered" entry. "Relief" is what Allco asks the Authority to order. Positions summarize Table 2 and Part IV; Table 2 states the offer of proof and relevance for each item.

Interrogatory / subpart	Co.	Relief	Allco's position
ALLCO-002	Partially	Compel	Annual collections 2018–2025 are sums of entries to Accounts 252500/252010, which the Company reports monthly (RRU-140). "Various payment methods" go to the same accounts. No burden stated.
ALLCO-004	Partially	Compel	Company admits the liability is booked (ALLCO-004) and payable in 30 days (ALLCO-179(d)); year-end balances of a booked liability are a ledger query, not an analysis. The $257,260.19 computed Dec. 2024 for four Allco clusters was unpaid through 2025 (ALLCO-059-SP01, Att. 1).
ALLCO-005	Partially	Compel	"Refunds are issued within 30 days unless the subject of a dispute" is a policy statement, not the aging schedule asked for. The Company's own December 2024 refunds were not paid within 30 days and were not disputed by Allco.
ALLCO-007	Partially	Compel	Published queue shows active applications only, without pendency, last action or reason; no historical snapshots exist (BETP-015). Company concedes the data is in PowerClerk.
ALLCO-017	Fully	Compel 2026 data	"Does not track" historically; but 2026 execution dates are "now" recorded in PowerClerk and have not been produced. Not "Fully."
ALLCO-018	Partially	Compel; order offered supplement	Offered supplement confirms only that no incentive compensation is in overheads. The components and rates of each loader (ZPB, ZGS, AS&E etc.) and amounts charged 2020–2025 are in the work-order ledger (ALLCO-059-SP01) and the rate documentation (RRU-055/-079).
ALLCO-059	Fully	Compel (d), (f)	"As much as could be provided" concedes incompleteness. Attachment 1 omits the loader components and percentages (d) and the true-up/refund status (f), and does not reconcile to ALLCO-002 or to the $35.961M deferred-tax-on-CIAC balance in rate base. Not "Fully."
ALLCO-060 (a)	No	Compel (a)–(e); alternatively native records	Loaders are posted to customer-funded work orders by cost element (ALLCO-059-SP01); annual totals by loader are a ledger report. Subpart (e) asked the Company to identify the system if it could not compile — refused.
ALLCO-060 (b)	No	Compel (a)–(e); alternatively native records	Loaders are posted to customer-funded work orders by cost element (ALLCO-059-SP01); annual totals by loader are a ledger report. Subpart (e) asked the Company to identify the system if it could not compile — refused.
ALLCO-060 (c)	No	Compel (a)–(e); alternatively native records	Loaders are posted to customer-funded work orders by cost element (ALLCO-059-SP01); annual totals by loader are a ledger report. Subpart (e) asked the Company to identify the system if it could not compile — refused.
ALLCO-060 (d)	No	Compel (a)–(e); alternatively native records	Loaders are posted to customer-funded work orders by cost element (ALLCO-059-SP01); annual totals by loader are a ledger report. Subpart (e) asked the Company to identify the system if it could not compile — refused.
ALLCO-060 (e)	No	Compel (a)–(e); alternatively native records	Loaders are posted to customer-funded work orders by cost element (ALLCO-059-SP01); annual totals by loader are a ledger report. Subpart (e) asked the Company to identify the system if it could not compile — refused.
ALLCO-064	Fully	Compel	"Does not track" the DG/QF and loader-attributable shares; both are derivable from the Attachment 1 population and the work-order loaders. The Attachment's "Gross-Up Refund" column is

			zero every month 2017–2025. Not "Fully."
ALLCO-101 (a)	No	Compel	Work-order detail exists (ALLCO-059-SP01 proves it); the Company produced invoice-level storm-cost substantiation to OCC/EOE. Four completed final accountings are the only test in the record of whether interconnection charges are supported. See Table 2.
ALLCO-101 (b)	No	Compel	Work-order detail exists (ALLCO-059-SP01 proves it); the Company produced invoice-level storm-cost substantiation to OCC/EOE. Four completed final accountings are the only test in the record of whether interconnection charges are supported. See Table 2.
ALLCO-101 (c)	No	Compel	Work-order detail exists (ALLCO-059-SP01 proves it); the Company produced invoice-level storm-cost substantiation to OCC/EOE. Four completed final accountings are the only test in the record of whether interconnection charges are supported. See Table 2.
ALLCO-101 (d)	No	Compel	Work-order detail exists (ALLCO-059-SP01 proves it); the Company produced invoice-level storm-cost substantiation to OCC/EOE. Four completed final accountings are the only test in the record of whether interconnection charges are supported. See Table 2.
ALLCO-102 (a)	Partially	Compel	Departments are not persons. Who set the loader percentages is the witness to their reasonableness; the name objection is not a privilege (Ruling at 5).
ALLCO-102 (b)	Fully	Compel 2017–2023 policies	Only the current policy was produced; the request covers 2017 to present. Not "Fully."
ALLCO-102 (c)	No	Compel	Same as (a).
ALLCO-102 (d)	Partially	Compel	Table 1 leaves the "Additional Information" column blank. Whether any review of the loaders for consistency was ever performed is a yes/no question.
ALLCO-104 (a)	No	Compel; order offered supplement to (c)	Who prepared and approved the December 2024 Final Accounting Reports and who decided not to pay the refunds they computed. Name objection not cognizable (Ruling at 5).
ALLCO-104 (b)	No	Compel; order offered supplement to (c)	Who prepared and approved the December 2024 Final Accounting Reports and who decided not to pay the refunds they computed. Name objection not cognizable (Ruling at 5).
ALLCO-104 (c)	No	Compel; order offered supplement to (c)	Who prepared and approved the December 2024 Final Accounting Reports and who decided not to pay the refunds they computed. Name objection not cognizable (Ruling at 5).
ALLCO-104 (d)	No	Compel; order offered supplement to (c)	Who prepared and approved the December 2024 Final Accounting Reports and who decided not to pay the refunds they computed. Name objection not cognizable (Ruling at 5).
ALLCO-105 (a)	No	Compel	The Company's manager wrote in November 2020 that actual overhead was about $100,500 against an estimate of $253,876 and a refund of about $125,000 was due; the 2024 Report shows $69,762.23. What happened in between is a question about the Company's estimating and true-up practice, applied to every customer.
ALLCO-105 (b)	No	Compel	The Company's manager wrote in November 2020 that actual overhead was about $100,500 against an estimate of $253,876 and a refund of about $125,000 was due; the 2024 Report shows $69,762.23. What happened in between is a question about the Company's estimating and true-up practice, applied to every customer.
ALLCO-105 (c)	No	Compel	The Company's manager wrote in November 2020 that actual overhead was about $100,500 against an estimate of $253,876 and a refund of about $125,000 was due; the 2024 Report shows $69,762.23. What happened in between is a question about the Company's estimating and true-up practice, applied to every customer.
ALLCO-105 (d)	No	Compel	The Company's manager wrote in November 2020 that actual

			overhead was about $100,500 against an estimate of $253,876 and a refund of about $125,000 was due; the 2024 Report shows $69,762.23. What happened in between is a question about the Company's estimating and true-up practice, applied to every customer.
ALLCO-106	No	Compel	Asks whether the Company has ever compared actual to estimated overhead and to produce any such comparison. Loader rates are "calculated annually" from historical or budgeted data (ALLCO-102); the annual calculation is itself the comparison.
ALLCO-107 (a)	No	Compel	The Fisk Report bills "Overhead Linework $232,474.22"; the ledger for the same project shows no such cost element. The Company's new suggestion that the item is overhead (aerial) line construction, not an overhead loader, is itself the answer to (a) and should be given under oath with the work-order records (d); (e) is a cost-element total by year.
ALLCO-107 (b)	No	Compel	The Fisk Report bills "Overhead Linework $232,474.22"; the ledger for the same project shows no such cost element. The Company's new suggestion that the item is overhead (aerial) line construction, not an overhead loader, is itself the answer to (a) and should be given under oath with the work-order records (d); (e) is a cost-element total by year.
ALLCO-107 (c)	No	Compel	The Fisk Report bills "Overhead Linework $232,474.22"; the ledger for the same project shows no such cost element. The Company's new suggestion that the item is overhead (aerial) line construction, not an overhead loader, is itself the answer to (a) and should be given under oath with the work-order records (d); (e) is a cost-element total by year.
ALLCO-107 (d)	No	Compel	The Fisk Report bills "Overhead Linework $232,474.22"; the ledger for the same project shows no such cost element. The Company's new suggestion that the item is overhead (aerial) line construction, not an overhead loader, is itself the answer to (a) and should be given under oath with the work-order records (d); (e) is a cost-element total by year.
ALLCO-107 (e)	No	Compel	The Fisk Report bills "Overhead Linework $232,474.22"; the ledger for the same project shows no such cost element. The Company's new suggestion that the item is overhead (aerial) line construction, not an overhead loader, is itself the answer to (a) and should be given under oath with the work-order records (d); (e) is a cost-element total by year.
ALLCO-108 (a)	Partially	Compel	Date recorded and balance of each computed-but-unpaid refund is a liability-account query. Cross-references to ALLCO-004/-179 give neither.
ALLCO-108 (b)	Fully	Compel	ALLCO-157(d) says advances are not in the lead-lag study; it does not say where the liabilities appear in the test year, rate year and balance sheet or whether they offset rate base. Not "Fully."
ALLCO-108 (c)	No	Order offered supplement	Company proposes to supplement; no ruling needed. Five business days.
ALLCO-108 (d)	No	Compel; alternatively native records	Schedule of refunds computed 2017–present from the final-accounting system(s) the Company identifies in ALLCO-103.
ALLCO-110 (a)	Fully	Compel	ALLCO-064 addresses tax deductibility of refunds, not the policy under which the percentage "CIAC fee" is refunded to Form 556 customers — a refund the Company's own Reports describe. Not "Fully"; not repetitious.
ALLCO-110 (b)	No	Compel; alternatively native records	Form 556 status is a field the Company must record to apply its own refund practice; the population of QF customers charged a CIAC fee is a records query.
ALLCO-110 (c)	Partially	Compel	The decision to collect a tax-related fee from tax-exempt QFs and who made it. Not repetitious of ALLCO-064; name objection not cognizable.
ALLCO-111	No	Compel	Whether the Company furnishes work-order substantiation to customers who ask (18 C.F.R. Pt. 101, Electric Plant Instruction

			4(C)); requests since 2017 are in PowerClerk and the Legal department's files (ALLCO-182). ICC testimony (Earthlight at 8, 12) shows the practice is class-wide.
ALLCO-112	No	Compel; alternatively native records	Final accountings are performed in identified systems (ALLCO-103); the schedule is a report from them. Company refuses even the count (ALLCO-208).
ALLCO-113 (a)	Fully	Compel	"Outside of Legal, does not track" concedes Legal has the information; ALLCO-182 identified eight disputes 2024–2026. Produce the disputes Legal has, by category (a)–(d). Not "Fully."
ALLCO-113 (b)	Fully	Compel	"Outside of Legal, does not track" concedes Legal has the information; ALLCO-182 identified eight disputes 2024–2026. Produce the disputes Legal has, by category (a)–(d). Not "Fully."
ALLCO-113 (c)	Fully	Compel	"Outside of Legal, does not track" concedes Legal has the information; ALLCO-182 identified eight disputes 2024–2026. Produce the disputes Legal has, by category (a)–(d). Not "Fully."
ALLCO-113 (d)	Fully	Compel	"Outside of Legal, does not track" concedes Legal has the information; ALLCO-182 identified eight disputes 2024–2026. Produce the disputes Legal has, by category (a)–(d). Not "Fully."
ALLCO-120 (b)	Partially	Compel	23 Level 2 applications pending more than five years admitted; identification refused. Not public (no pendency/last-action/reason data on the website; BETP-015). Not repetitious of a response that did not answer.
ALLCO-121 (a)	Partially	Order offered supplement	Printout of 140 statuses must state, per field, whether the timestamp is automatic or manual, as asked.
ALLCO-121 (b)	No	Compel	PowerClerk status-change history for the Allco Applications is a system log, not an analysis; the Company exported PowerClerk data for the Coalition within days (ICC-014, -015, -017).
ALLCO-121 (c)	No	Compel	Native export of status changes for all Level 2/3 applications since 2019 — the only record of queue position over time (BETP-015). Company's objection text addresses "Allco projects" and does not engage with the all-applications request.
ALLCO-122 (a)	No	Compel	Guideline timeframes missed on the Allco Applications are computable from the PowerClerk milestone dates sought in ALLCO-121(b).
ALLCO-122 (b)	Fully	Compel	"May be subject to" ISO-NE OATT planning procedures (ALLCO-184) identifies no authority for a 1 MW threshold and no adoption date. Not "Fully."
ALLCO-122 (c)	No	Compel	Dates of referral to and determination by ISO-NE for each Allco application over 1 MW are dates in the Company's files; that ISO-NE made the determination does not mean the Company lacks the record.
ALLCO-122 (d)	Fully	Compel	Refers to ALLCO-132, which refers to "the Guidelines" without a section. Identify the Guideline section said to authorize withholding signature. Not "Fully."
ALLCO-126 (a)	No	Compel	Estimate, collections, actual cost, refund and final accounting for the completed Windham interconnection — the Company's own test case for estimate accuracy and reconciliation. The Settlement Agreement objection is addressed in Part I; § 3(d) does not restrict what the Company may say in discovery compelled by its regulator.
ALLCO-126 (b)	No	Compel	Estimate, collections, actual cost, refund and final accounting for the completed Windham interconnection — the Company's own test case for estimate accuracy and reconciliation. The Settlement Agreement objection is addressed in Part I; § 3(d) does not restrict what the Company may say in discovery compelled by its regulator.
ALLCO-126 (c)	No	Compel	Estimate, collections, actual cost, refund and final accounting for the completed Windham interconnection — the Company's own test case for estimate accuracy and reconciliation. The Settlement Agreement objection is addressed in Part I; § 3(d) does not restrict what the Company may say in discovery compelled by its

			regulator.
ALLCO-126 (d)	No	Compel	Estimate, collections, actual cost, refund and final accounting for the completed Windham interconnection — the Company's own test case for estimate accuracy and reconciliation. The Settlement Agreement objection is addressed in Part I; § 3(d) does not restrict what the Company may say in discovery compelled by its regulator.
ALLCO-126 (e)	No	Compel	Estimate, collections, actual cost, refund and final accounting for the completed Windham interconnection — the Company's own test case for estimate accuracy and reconciliation. The Settlement Agreement objection is addressed in Part I; § 3(d) does not restrict what the Company may say in discovery compelled by its regulator.
ALLCO-126 (f)	No	Compel	Estimate, collections, actual cost, refund and final accounting for the completed Windham interconnection — the Company's own test case for estimate accuracy and reconciliation. The Settlement Agreement objection is addressed in Part I; § 3(d) does not restrict what the Company may say in discovery compelled by its regulator.
ALLCO-127 (a)	No	Compel	Same as ALLCO-126.
ALLCO-127 (b)	No	Compel	Same as ALLCO-126.
ALLCO-128 (a)	No	Compel	Unit cost per mile used in a 2017 estimate; the Company estimates line conversions for every applicant.
ALLCO-128 (b)	No	Compel	CIAC percentage, tax rationale and policy applied to a 2017 estimate — the same policy applied docket-wide.
ALLCO-128 (c)	No	Compel	Third-party contractor pricing for the project; bears on whether estimates track actual cost.
ALLCO-128 (d)	No	Compel; alternatively native records	Average actual cost per mile by year for line conversions is derivable from work orders by cost element; no burden stated.
ALLCO-128 (e)	No	Order offered supplement	No ruling needed; five business days.
ALLCO-132 (a)	Fully	Compel	An existing monthly management report (ICC-010) "cannot be produced" only in the sense that the Company declines to; label as "internal tool" is irrelevant. Not "Fully."
ALLCO-132 (b)	Fully	Compel	Date the practice was adopted is not answered by "the Company follows the Guidelines"; identify the section and the date first applied. Not "Fully."
ALLCO-132 (c)	No	Compel	Whether the practice was applied to each Allco application is a yes/no per application with the date.
ALLCO-132 (d)	Fully	Compel	Basis for treating ≤1 MW applications as subject to ISO-NE review; pointing to the ISO-NE tariff "where additional guidance may be obtained" is not the basis. Not "Fully."
ALLCO-133 (a)	Partially	Compel Allco portion	Burns & McDonnell staff "charge their time to individual work orders" (ALLCO-109); the charges billed to each Allco application are on those work orders.
ALLCO-133 (b)	Fully	Order offered supplement	Marked "Fully" in the row that offers a supplement "to clarify." Not full until clarified.
ALLCO-133 (c)	Fully	Order offered supplement	Same as (b).
ALLCO-133 (d)	Partially	Compel	Reconciliation of the $1.26M program-administration cost in the revenue requirement with administration/overhead charges collected from customers 2018–2025; "Additional Information" column blank; not repetitious of ALLCO-010, which gave only the revenue-requirement figure.
ALLCO-134 (a)	No	Compel; alternatively native records	Projects in service without a completed final accounting at June 30, 2026: PowerClerk in-service dates against the final-accounting system; the Company says it has six months to reconcile (134(d)), so it must know which projects are past it.
ALLCO-134 (b)	No	Compel	Follows from (a); the rate-base amount at gross without CIAC offset is the single most consequential number in this group.
ALLCO-134 (c)	Partially	Compel	Average and maximum time to final accounting for 2018–2025 in-

			service projects; Guideline § 1.2 states the standard, not the Company's performance against it. Not repetitious.
ALLCO-134 (d)	Partially	Compel	"Six months to reconcile" does not answer whether the Company earns a return on customer-funded plant in the interim; ALLCO-148(a)–(b) says plant is recorded at gross. Yes or no, with the mechanism.
ALLCO-134 (e)	Fully	See ALLCO-059	Not "Fully": (d) and (f) of ALLCO-059 remain unanswered.
ALLCO-135 (a)	No	Compel	Date the Company first withheld an IA pending ISO-NE review; that ISO-NE imposes requirements does not make the Company's practice of withholding signature ISO-NE's.
ALLCO-135 (b)	No	Compel; alternatively native records	Applications held for ISO-NE review since 2018 are identifiable by PowerClerk status; the Company applies the status, so it can list it.
ALLCO-135 (c)	No	Compel	Subset of (b): later withdrawn or cancelled.
ALLCO-135 (d)	No	Compel	Subset of (b): ≤1 MW. ALLCO-184 is not an answer.
ALLCO-142 (e)	Fully	Compel	Refusal to compute is not a full answer; Attachment 3 to ALLCO-143 already computes pre-tax return at each ROE. The Authority, not the witness, decides what is "misleading."
ALLCO-143 (e)	Fully	Compel	Same computation with the rating-adjusted cost of debt the Company itself supplied in (c). An "estimate" is what a sensitivity uses.
ALLCO-145 (a)(v)	Partially	Order offered supplement	Confirmation that no board presentation on cost of capital has been made since 2022; no ruling needed.
ALLCO-147 (a)	No	Compel factual portion; privilege log	The Company's reporting position (payments "generally deem[ed] … taxable income," ALLCO-064) and the facts behind it are not privileged; produce a log for any withheld communication.
ALLCO-147 (b)	No	Compel factual portion; privilege log	Whether a safe-harbor evaluation was made, when and by whom is fact; its content may be logged.
ALLCO-147 (c)	No	Compel	The Adder charged on each Allco project, the estimate to which it was applied and the loader portion are on the estimates and invoices the Company issued; the Adder on the $257,260.19 of refunded estimate is arithmetic.
ALLCO-148 (c)	Partially	Compel	Exhibit CLP-ADDITIONS-4 does not identify customer-funded or unreconciled additions. The amount of plant at December 31, 2025 funded by unreconciled customer payments is the rate-base number at issue (Account 252500: $23.6M; ALLCO-001).
ALLCO-149 (b)	No	Compel	Legal Tracker holds every matter (ALLCO-155); the Company ran the matter-level report for three firms on October 27 and said only that it could not do the rest "in the time allowed." ALLCO-033/OCC-309 give vendor totals, not matters.
ALLCO-149 (c)	Partially	Compel	Day Pitney and Cowdery Murphy test-year amounts relating to Allco, Windham Solar, interconnection disputes, EL25-117 or SCEF — a Legal Tracker filter; bears on § 16-243p(b) and on recovery of litigation against the Company's own customers.
ALLCO-149 (d)	Fully	Compel	"Reviewed the transactions" and "no further adjustments were necessary" states a conclusion; the portion relating to this Application and to § 16-243p(b) proceedings was asked and not given. Not "Fully"; not repetitious.
ALLCO-149 (f)	No	Compel	Adding the test-year billed amount to each matter already listed in OCC-308, Att. 1 is a Legal Tracker report.
ALLCO-150 (d)	Fully	Compel; produce WorkForce records under protective order	"All identifiable time" is none, by the Company's own account that attorneys charge Allco work to the general CL&P regulatory code; the WorkForce records (ALLCO-153) identify it. Not "Fully."
ALLCO-151 (d)	Partially	Order offered supplement	Corrected ALLCO-062, Att. 1 with explanation of each anomalous figure; no ruling needed.
ALLCO-152 (b)	Fully	Compel	"Does not apply a static value" says what the method is not; state the method and produce the loss study. Not "Fully."
ALLCO-152 (c)	Fully	Compel	Two annual totals already in the record (ALLCO-063, Att. 1; CIEC-020, Att. 2) and their difference, with the Company's explanation; "cannot equal one another" is not the explanation.

			Not “Fully.”
ALLCO-153 (c)	Fully	Compel under protective order	Time records withheld as “confidential” are exactly what the protective order covers; the assurance that no non-regulated cost is in the rate year is what the records would test. Not “Fully.”
ALLCO-153 (d)	Fully	Compel under protective order	Time records withheld as “confidential” are exactly what the protective order covers; the assurance that no non-regulated cost is in the rate year is what the records would test. Not “Fully.”
ALLCO-153 (f)	Fully	Compel under protective order	Time records withheld as “confidential” are exactly what the protective order covers; the assurance that no non-regulated cost is in the rate year is what the records would test. Not “Fully.”
ALLCO-154 (b)	No	Compel	An estimate of the cost to track interconnection estimates/true-ups in PowerClerk as Alden One does for pole attachments; if the vendor must be asked, ask the vendor. Bears on Allco’s testimony proposal.
ALLCO-154 (c)	No	Compel	Hours and cost to produce the project-level workbook — the burden figure the Company withholds while asserting burden.